



STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

Date Amended	04/29/02	Bill No:	SB 1520
Tax:	Soda Tax	Author:	Ortiz
Board Position:		Related Bills:	

The bill, as amended, is no longer within the scope of responsibility of the Board.

COMMENT

The April 29, 2002 amendments delete the provisions that would have imposed, on and after July 1, 2003, an excise tax upon every distributor, manufacturer, or wholesale dealer at a rate of \$2 per gallon of soft drink syrup or simple syrup and \$0.21 per gallon of bottled soft drinks, and \$0.21 per gallon of soft drink that may be produced from powder, that is sold in this state.

As amended, this bill would now prohibit the sale of carbonated beverages to pupils in elementary schools commencing on January 1, 2004, to pupils in middle or junior high schools commencing on January 1, 2005, and to pupils in high school commencing on January 1, 2007. These provisions would fall under the purview of the Department of Education.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.